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March 5, 2018

Clerk
Supreme Court of the United States
1 First Street, NE
Washington, D.C. 20002

**RE: No. 17-494: SOUTH DAKOTA V. WAYFAIR, INC., OVERSTOCK.COM, INC., AND
NEWEGG, INC.**

Dear Sir or Madam:

As a member of the Supreme Court Bar I hereby certify that at the request of counsel for *Amici Curiae* Multistate Tax Commission and Federation of Tax Administrators, on March 5, 2018, I caused service to be made pursuant to Rule 29 on the following counsel for the Petitioner and Respondents:

PETITIONER:

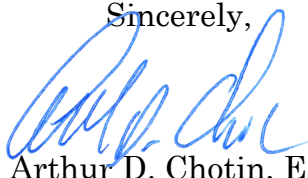
Eric F. Citron
Goldstein & Russell, P.C.
7475 Wisconsin Ave., Suite 850
Bethesda, MD 20814
(202) 362-0636
ec@goldsteinrussell.com

RESPONDENTS:

George S. Isaacson
Brann & Isaacson
P.O. Box 3070
184 Main Street
Lewiston, ME 04243-3070
207-786-3566
gisaacson@brannlaw.com

This service was effected by depositing three copies of the Brief of *Amici Curiae* Multistate Tax Commission and Federation of Tax Administrators in Support of Petitioner in an official "first class mail" receptacle of the United States Post Office as well as by transmitting a digital copy via electronic mail.

Sincerely,



Arthur D. Chotin, Esq.
Principal